

Exhibit No.:
Issue: ISRS True-ups
Witness: Mark L. Oligschlaeger
Sponsoring Party: MoPSC Staff
Type of Exhibit: Testimony
Case Nos.: GO-2016-0196
and GO-2016-0197
Date Testimony Prepared: April 21, 2016

MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF DIVISION

AUDITING

REBUTTAL TESTIMONY

OF

MARK L. OLIGSCHLAEGER

**LACLEDE GAS COMPANY
CASE NO. GO-2016-0196**

and

**MISSOURI GAS ENERGY
CASE NO. GO-2016-0197**

*Jefferson City, Missouri
April 2016*

1 **REBUTTAL TESTIMONY OF**

2 **MARK L. OLIGSCHLAEGER**

3 **LACLEDE GAS COMPANY**

4 **CASE NO. GO-2016-0196**

5 **and**

6 **MISSOURI GAS ENERGY**

7 **CASE NO. GO-2016-0197**

8 Q. Please state your name and business address.

9 A. Mark L. Oligschlaeger, P.O. Box 360, Suite 440, Jefferson City, MO 65102.

10 Q. Please describe your educational background and work experience.

11 A. I attended Rockhurst College in Kansas City, Missouri, and received a
12 Bachelor of Science degree in Business Administration, with a major in Accounting, in
13 1981. I have been employed by the Missouri Public Service Commission (“Commission”)
14 since September 1981 within the Auditing Department.

15 Q. What is your current position with the Commission?

16 A. In April 2011, I assumed the position of Manager of the Auditing
17 Department, Commission Staff Division, of the Commission.

18 Q. Are you a Certified Public Accountant (CPA)?

19 A. Yes, I am. In November 1981, I passed the Uniform Certified Public
20 Accountant examination and, since February 1989, have been licensed in the state of
21 Missouri as a CPA.

22 Q. Have you previously filed testimony before this Commission?

23 A. Yes, numerous times. A listing of the cases in which I have previously filed
24 testimony before this Commission, and the issues I have addressed in testimony in cases
25 from 1990 to current, is attached as Schedule MLO-1 to this rebuttal testimony.

1 Q. What knowledge, skills, experience, training and education do you have in
2 the areas of which you are testifying as an expert witness?

3 A. I have been employed by this Commission as a Regulatory Auditor for over
4 34 years and have submitted testimony on ratemaking matters numerous times before the
5 Commission. I have also been responsible for the supervision of other Commission
6 employees in rate cases and other regulatory proceedings many times. I have received
7 continuous training at in-house and outside seminars on technical ratemaking matters since
8 I began my employment at the Commission.

9 Q. Have you participated in the Commission Staff's ("Staff") review of the
10 applications filed by Laclede Gas Company ("Laclede") in Case No. GO-2015-0196 and
11 Missouri Gas Energy (MGE) in Case No. GO-2016-0197?

12 A. Yes, I have, with the assistance of other members of Staff.

13 **EXECUTIVE SUMMARY**

14 Q. Please summarize your testimony in this proceeding.

15 A. In this testimony, I will discuss the objection raised by The Office of the
16 Public Counsel (OPC) witness Charles R. Hyneman in his direct testimony in this
17 proceeding to Laclede's and MGE's request to use a "true-up" procedure to update the
18 amount of eligible plant-in-service to be included as part of their proposed Infrastructure
19 System Surcharge Replacement (ISRS) Mechanism rate adjustment. The Staff's position is
20 that use of true-up procedures within the ISRS application process is acceptable under
21 certain conditions, including those present in these particular ISRS applications.

1 I will begin my testimony by describing in general terms the background for
2 the Staff's policy regarding ISRS true-ups. I will then respond to certain specific statements
3 made by Mr. Hyneman in his direct testimony.

4 **ISRS TRUE-UPS**

5 Q. What is the "Infrastructure System Replacement Surcharge" (ISRS)
6 Mechanism?

7 A. ISRS is a single-issue ratemaking tool authorized by the Missouri General
8 Assembly which allows certain water utilities (Section 393.1000 to 393.1006 RSMo.)
9 and natural gas utilities (Section 393.1009 to 393.1015 RSMo.) to recover the costs of
10 qualifying plant-in-service additions outside of the context of general rate applications. The
11 Commission has promulgated rules setting forth the ISRS filing requirements and procedure
12 for natural gas utilities at 4 CSR 240-3.265 and for water utilities at 4 CSR 240-3.650.
13 Through filed ISRS applications, qualifying utilities can recover the depreciation expense
14 and return associated with eligible net plant additions, as well as an amount associated with
15 property taxes on those additions.¹

16 Q. Under the applicable statutes² and the Commission's ISRS rules³, what are
17 the time limits for Staff and other parties to audit and review utility requests for ISRS rate
18 adjustments, and what are the time limits for the Commission to issue an order regarding an
19 ISRS application?

¹ The property taxes on eligible plant additions must be due within 12 months of the ISRS application date to be recoverable through an ISRS.

² Section 393.1006.2 and Section 393.1015.2 RSMo.

³ Commission Rule 4 CSR 240-3.265(11) and (12); Commission Rule 4 CSR 240-3.650(11) and (12).

1 A. Under the statutes and rules, the Staff has 60 days in which to audit and
2 review the ISRS rate request and file its recommendations with the Commission. From that
3 point, the Commission has an additional 60 days to schedule a hearing on the application,
4 if there are any contested matters, and issue its order regarding the ISRS rate adjustment.

5 Q. What is a “true-up?”

6 A. In the context of an ISRS audit, a “true-up” is an audit procedure involving
7 review of financial information not available at the time of the initial utility rate application.
8 A true-up is essentially a review of updated information submitted during the course of an
9 ISRS audit.

10 Q. Is use of true-up procedures common in other types of rate applications
11 commonly filed with the Commission?

12 A. Yes. In general rate applications, true-up procedures have been commonly
13 used in such cases before the Commission in recent years.

14 Q. Has the Staff agreed to use true-up procedures in prior ISRS applications?

15 A. Yes, in certain cases where the utilities have requested true-up procedures as
16 part of their ISRS rate applications, and as long as Staff has a reasonable opportunity to
17 review the updated financial information. Staff has conducted true-up reviews of ISRS
18 information in all of Laclede’s prior ISRS applications dating back to at least 2009.
19 True-ups have also been conducted in several recent MGE ISRS applications. In addition,
20 I am aware that true-ups have taken place in a number of prior Missouri-American Water
21 Company ISRS applications in past years.

22 Q. Under the ISRS statutes and rules, is the use of true-up procedures as part of
23 ISRS audits allowable?

1 A. There is no specific discussion of use of true-up procedures in the ISRS
2 statute or rule. The Staff Counsel's office has advised me that use of true-up procedures by
3 the Staff in audits of ISRS applications is permissible, but not required or mandatory.

4 Q. What is the Staff's general position regarding use of true-up procedures in
5 ISRS applications?

6 A. The Staff is not opposed to using true-up procedures in ISRS applications as
7 long as it has a reasonable opportunity to review the updated financial information
8 (i.e., ISRS plant work order information).

9 Q. Please explain the mechanics of how true-up requests are typically handled in
10 ISRS applications.

11 A. I will use Laclede's and MGE's request for a true-up in these current
12 applications as an example.

13 Laclede and MGE filed these ISRS rate applications on February 1, 2016,
14 based on actual ISRS eligible plant expenditures from September 2015 through
15 December 2015. In addition, the filed ISRS rate increase amounts were also based upon
16 budgeted ISRS eligible plant additions through the end of February 2016. Therefore,
17 Laclede and MGE were seeking a true-up of ISRS plant information in their applications
18 covering the months of January and February 2016.

19 Q. When did the Staff receive work order information from Laclede and MGE to
20 support the ISRS revenue requirement amounts associated with eligible January-February
21 2016 plant additions?

1 A. The Staff received all of the supporting ISRS information regarding
2 Laclede's and MGE's January-February 2016 plant additions via electronic mail by no later
3 than March 9, 2015.

4 Q. What is an adequate amount of time for Staff to review true-up information in
5 an ISRS application prior to filing its recommendation?

6 A. In general, receiving such information at least two weeks prior to the filing
7 date for the Staff's recommendation should be sufficient for review of the updated
8 information and to conduct any necessary follow-up questions with the utility regarding the
9 true-up information. In this particular case, the Staff's recommendations regarding Laclede's
10 and MGE's ISRS applications were due on April 1, 2016. Therefore, the Staff received the
11 final true-up information 23 days prior to its recommendation filing. The Staff believes this
12 was an adequate amount of time to review the true-up plant work orders, and to recommend
13 their inclusion in Laclede's and MGE's ISRS rates if appropriate.

14 Q. Does the Staff limit its use of true-up information in ISRS applications to
15 updates of plant-in-service balances?

16 A. No. In recent years, the Staff has employed a standard practice of updating
17 the amounts of accumulated depreciation reserve ("depreciation reserve") and accumulated
18 deferred income tax reserve ("ADIT reserve") associated with ISRS plant additions past the
19 cut-off date used by the utilities in their initial ISRS filings, in order to move the balances
20 for these items closer to the effective date of new ISRS rates. Both the depreciation reserve
21 and ADIT reserve amounts reduce rate base, and thus offset to some degree the rate impact
22 of inclusion of ISRS eligible plant additions in ISRS revenue requirement calculations.

1 Q. On page seven of his direct testimony in this proceeding, Mr. Hyneman states
2 that the sixty calendar day audit period mandated by the ISRS statute is not sufficient time to
3 adequately perform an ISRS audit if a true-up procedure is accommodated within that
4 timeframe. Do you agree?

5 A. No. In the Staff's experience to date, the additional workload created by
6 review of true-up work order information has not created an unreasonable or undue burden
7 on Staff during its ISRS audits.

8 Q. On page eight of his direct testimony, Mr. Hyneman implies that true-ups are
9 only permissible when "the integrity of the revenue requirement matching principle" is
10 maintained, as in general rate case true-up procedures. Is this an appropriate condition for
11 use of true-up procedures?

12 A. No, not in all circumstances. The position taken by Mr. Hyneman would
13 effectively preclude use of true-up procedures as part of the processing of single-issue
14 ratemaking applications, where matching of all relevant ratemaking components considered
15 in general rate proceedings is by law precluded. In contrast, Staff is not inherently opposed
16 to use of updated information to set rates in the context of lawful single-issue rate
17 mechanisms, as long as the Staff has the ability to perform a meaningful review of the
18 updated information.

19 Q. At pages 11-12 of his direct, Mr. Hyneman contrasts the position taken in the
20 past by Ameren Missouri in arguing against application of "earnings tests" in fuel
21 adjustment clause (FAC) rate change applications to the position taken by the Staff allowing
22 use of true-ups in ISRS applications. Do you view these as analogous situations?

1 A. No. I understand Ameren Missouri's past argument against use of earnings
2 tests in the context of FAC cases as being that such a practice would be contrary to and
3 serve to frustrate the intent of the legislative authorization for FAC mechanisms in Missouri.
4 In contrast, I do not view the use of true-up proceedings under certain conditions in ISRS
5 applications to be in any way opposed to the purpose of, or frustrating the intent of, the
6 Missouri legislature in authorizing use of the ISRS mechanism in this jurisdiction.

7 Q. At pages 13-15 of his direct testimony, Mr. Hyneman discusses at some
8 length the topic of whether the Staff conducts prudence reviews of ISRS plant additions in
9 general rate proceedings. What is the relevance of this topic to the issues in this case?

10 A. From page 14, line 28 through page 15, line 7 of his direct testimony,
11 Mr. Hyneman expresses an opinion that Staff should review ISRS plant costs for prudence
12 as part of the ISRS audit scope. Mr. Hyneman's implication is that the Staff's practice of
13 performing ISRS true-ups prevents it from conducting these prudence reviews of ISRS
14 plant at the time of the ISRS audits, and instead causes it to push back such reviews to later
15 general rate case proceedings. Mr. Hyneman further goes on to question whether Staff
16 prudence reviews of ISRS eligible plant actually occur in general rate proceedings.

17 Q. In Staff's opinion, is it feasible to perform prudence reviews of ISRS plant
18 additions as part of ISRS reviews?

19 A. No, not within the sixty-day limitation for ISRS audits. It would actually
20 pose much more of a burden on Staff to perform some sort of systematic prudence reviews
21 of ISRS plant within ISRS reviews than in performing the true-up procedures at issue in
22 this proceeding.

1 Furthermore, Staff Counsel has advised me that, at least arguably, such
2 review would not even be permitted under the ISRS statutes.

3 Q. Based upon your prior experience as a Staff Auditor with the Commission,
4 does Staff, as a matter of course, conduct prudence reviews of plant costs?

5 A. No. Given the thousands of plant-in-service projects that are completed
6 every year by the State’s major utilities, performing such reviews on anything other than a
7 limited and “as-needed” basis would impose serious resource and time commitment burdens
8 on the Staff in general rate proceedings. For this reason, the plant prudence reviews
9 conducted by the Staff have been targeted towards high dollar construction projects with a
10 significant rate impact on customers (most frequently, major electric generating unit
11 additions). Staff may also perform these reviews when it is aware of a situation in which
12 there is some likelihood of imprudence involving a specific plant addition.

13 Q. Is it a normal practice for prudence reviews to occur in the operation of
14 single-issue rate mechanisms in this state?

15 A. No. Prudence reviews for costs being allowed rate recovery on a single-issue
16 basis are generally either limited to separate proceedings held subsequent to rate inclusion of
17 the cost in question, or can be conducted in a subsequent general rate proceeding.

18 Q. At page 14 of his direct testimony, Mr. Hyneman states that “the Manager of
19 Staff’s Auditing Department, Mark Oligschlaeger, is not aware that even one ISRS plant
20 work order has ever been reviewed in a rate case.” Please comment.

21 A. As quoted in Mr. Hyneman’s testimony, my response to OPC Data Request
22 No. 4 begins “In a general rate proceeding, there has been and is no separate work scope
23 associated with prudence reviews of ISRS eligible plant distinct from prudence reviews

1 of plant work orders in general...”. This response accurately states that Staff’s current
2 practice is not to perform prudence reviews on plant projects in general rate cases if the sole
3 reason for such review would be that the associated costs were earlier determined to be
4 ISRS-eligible. Any subsequent prudence reviews of such plant would be triggered by
5 considerations that are not different from those applicable to non-ISRS plant additions, such
6 as unusually high costs or customer rate impact.

7 Q. At page 15 of his testimony, Mr. Hyneman states that “During the hearing in
8 Case Nos. GO-2015-0341 and GO-2015-0343, Staff incorrectly stated that it reviews ISRS
9 work orders in rate cases.” Is this what the Staff actually stated in the hearings?

10 A. The following excerpt from the transcript of the hearings in the above cases,
11 relating to a response from Staff witness Erin M. Carle to a question from Regulatory Law
12 Judge Kim Burton, is what Mr. Hyneman is likely referring to:

13 Q. Would you agree with Mr. Buck’s testimony saying
14 that, when performing a review, Staff is just merely looking to
15 see whether or not its ISRS eligible and then reserves any
16 costs in those amounts for any prudence review that’s
17 performed later?
18

19 A. That is usually taken care of during a rate case. (Tr. 91).

20 Mr. Hyneman reads far too much into this brief response by Ms. Carle. Her response simply
21 indicates agreement that the focus of Staff’s review of ISRS costs in an ISRS audit concerns
22 whether the underlying plant addition is eligible for early inclusion in rates under the ISRS
23 statute and rule, and not on questions regarding the prudence of plant expenditures. Further,
24 I interpret Ms. Carle’s response as clarifying that any prudence review of ISRS costs would
25 occur, if deemed necessary and appropriate, in a general rate case and not in the ISRS

Rebuttal Testimony of
Mark L. Oligschlaeger

1 application itself. She was not stating that prudence reviews of ISRS plant costs occur in all
2 or most general rate proceedings.

3 Q. Please summarize your testimony in these proceedings.

4 A. The Staff continues to support its recommendations filed on April 1, 2016
5 that the ISRS revenue requirement calculated for Laclede and MGE in these proceedings
6 include the financial impact of eligible actual plant-in-service information for January and
7 February 2016.

8 Q. Does this conclude your rebuttal testimony in this proceeding?

9 A. Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of the Application of Laclede)
Gas Company to Change its Infrastructure) Case No. GO-2016-0196
System Replacement Surcharge in its Laclede)
Gas Service Territory)

In the Matter of the Application of Laclede)
Gas Company to Change its Infrastructure) Case No. GO-2016-0197
System Replacement Surcharge in its)
Missouri Gas Energy Service Territory)

AFFIDAVIT OF MARK L. OLIGSCHLAEGER

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COMES NOW MARK L. OLIGSCHLAEGER and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing Rebuttal Testimony; and that the same is true and correct according to his best knowledge and belief.

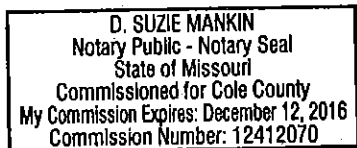
Further the Affiant sayeth not.

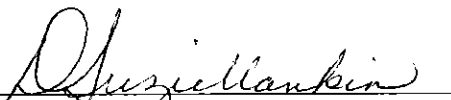


MARK L. OLIGSCHLAEGER

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 21st day of April, 2016.





Notary Public

**CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER**

Company Name	Case Number	Issues
Missouri-American Water Company	WR-2015-0301	Rebuttal: Environmental Cost Adjustment Mechanism; Energy Efficiency and Water Loss Reduction Deferral Mechanism Tracker
Laclede Gas Company	GO-2015-0178	Direct: ISRS True-ups
Kansas City Power & Light Company	EU-2015-0094	Direct: Accounting Order – Department of Energy Nuclear Waste Fund Fees
Union Electric Company d/b/a Ameren Missouri	EO-2015-0055	Rebuttal: Demand-Side Investment Mechanism
Kansas City Power & Light Company	ER-2014-0370	Rebuttal: Trackers Surrebuttal: Trackers; Rate Case Expense
Kansas City Power & Light Company	EO-2014-0255	Rebuttal: Continuation of Construction Accounting
Union Electric Company d/b/a Ameren Missouri	EC-2014-0223	Rebuttal: Complaint Case – Rate Levels
Kansas City Power & Light Company	EO-2014-0095	Rebuttal: DSIM
Union Electric Company d/b/a Ameren Missouri	ET-2014-0085	Surrebuttal: RES Retail Rate Impact
Kansas City Power & Light Company & KCP&L Greater Missouri Operations Co	EU-2014-0077	Rebuttal: Accounting Authority Order
Kansas City Power & Light Company	ET-2014-0071	Rebuttal: RES Retail Rate Impact Surrebuttal: RES Retail Rate Impact
KCP&L Greater Missouri Operations Company	ET-2014-0059	Rebuttal: RES Retail Rate Impact Surrebuttal: RES Retail Rate Impact
Missouri Gas Energy, A Division of Laclede Gas Company	GR-2014-0007	Surrebuttal: Pension Amortizations
The Empire District Electric Company	ER-2012-0345	Direct (Interim): Interim Rate Request Rebuttal: Transmission Tracker, Cost of Removal Deferred Tax Amortization; State Income Tax Flow-Through Amortization Surrebuttal: State Income Tax Flow-Through Amortization
KCP&L Greater Missouri Operations Company	ER-2012-0175	Surrebuttal: Transmission Tracker Conditions

**CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER**

Company Name	Case Number	Issues
Kansas City Power & Light Company	ER-2012-0174	Rebuttal: Flood Deferral of off-system sales Surrebuttal: Flood Deferral of off-system sales, Transmission Tracker conditions
Union Electric Company d/b/a Ameren Missouri	ER-2012-0166	Responsive: Transmission Tracker
Union Electric Company d/b/a Ameren Missouri	EO-2012-0142	Rebuttal: DSIM
Union Electric Company d/b/a Ameren Missouri	EU-2012-0027	Rebuttal: Accounting Authority Order Cross-Surrebuttal: Accounting Authority Order
KCP&L Greater Missouri Operations Company	EO-2012-0009	Rebuttal: DSIM
Missouri Gas Energy, A Division of Southern Union	GU-2011-0392	Rebuttal: Lost Revenues Cross-Surrebuttal: Lost Revenues
Missouri-American Water Company	WR-2011-0337	Surrebuttal: Pension Tracker
The Empire District Electric Company	ER-2011-0004	Staff Report on Cost of Service: Direct: Report on Cost of Service; Overview of the Staff's Filing Surrebuttal: SWPA Payment, Ice Storm Amortization Rebasing, S02 Allowances, Fuel/Purchased Power and True-up
The Empire District Electric Company, The-Investor (Electric)	ER-2010-0130	Staff Report Cost of Service: Direct Report on Cost of Service; Overview of the Staff's Filing; Regulatory Plan Amortizations; Surrebuttal: Regulatory Plan Amortizations
Missouri Gas Energy, a Division of Southern Union	GR-2009-0355	Staff Report Cost of Service: Direct Report on Cost of Service; Overview of the Staff's Filing; Rebuttal: Kansas Property Taxes/AAO; Bad Debts/Tracker; FAS 106/OPEBs; Policy; Surrebuttal: Environmental Expense, FAS 106/OPEBs
KCP&L Greater Missouri Operations Company	EO-2008-0216	Rebuttal: Accounting Authority Order Request
The Empire District Electric Company	ER-2008-0093	Case Overview; Regulatory Plan Amortizations; Asbury SCR; Commission Rules Tracker; Fuel Adjustment Clause; ROE and Risk; Depreciation; True-up; Gas Contract Unwinding
Missouri Gas Utility	GR-2008-0060	Report on Cost of Service; Overview of Staff's Filing
Laclede Gas Company	GR-2007-0208	Case Overview; Depreciation Expense/Depreciation Reserve; Affiliated Transactions; Regulatory Compact

**CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER**

Company Name	Case Number	Issues
Missouri Gas Energy	GR-2006-0422	Unrecovered Cost of Service Adjustment; Policy
Empire District Electric	ER-2006-0315	Fuel/Purchased Power; Regulatory Plan Amortizations; Return on Equity; True-Up
Missouri Gas Energy	GR-2004-0209	Revenue Requirement Differences; Corporate Cost Allocation Study; Policy; Load Attrition; Capital Structure
Aquila, Inc., d/b/a Aquila Networks-MPS-Electric and Aquila Networks-L&P-Electric and Steam	ER-2004-0034 and HR-2004-0024 (Consolidated)	Aries Purchased Power Agreement; Merger Savings
Laclede Gas Company	GA-2002-429	Accounting Authority Order Request
Union Electric Company	EC-2002-1	Merger Savings; Criticisms of Staff's Case; Injuries and Damages; Uncollectibles
Missouri Public Service	ER-2001-672	Purchased Power Agreement; Merger Savings/Acquisition Adjustment
Gateway Pipeline Company	GM-2001-585	Financial Statements
Ozark Telephone Company	TC-2001-402	Interim Rate Refund
The Empire District Electric Company	ER-2001-299	Prudence/State Line Construction/Capital Costs
Missouri Gas Energy	GR-2001-292	SLRP Deferrals; Y2K Deferrals; Deferred Taxes; SLRP and Y2K CSE/GSIP
KLM Telephone Company	TT-2001-120	Policy
Holway Telephone Company	TT-2001-119	Policy
Peace Valley Telephone	TT-2001-118	Policy
Ozark Telephone Company	TT-2001-117	Policy
IAMO Telephone Company	TT-2001-116	Policy
Green Hills Telephone	TT-2001-115	Policy
UtiliCorp United & The Empire District Electric Company	EM-2000-369	Overall Recommendations
UtiliCorp United & St. Joseph Light & Power	EM-2000-292	Staff Overall Recommendations

**CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER**

Company Name	Case Number	Issues
Missouri-American Water	WM-2000-222	Conditions
Laclede Gas Company	GR-99-315 (remand)	Depreciation and Cost of Removal
United Water Missouri	WA-98-187	FAS 106 Deferrals
Western Resources & Kansas City Power & Light	EM-97-515	Regulatory Plan; Ratemaking Recommendations; Stranded Costs
Missouri Public Service	ER-97-394	Stranded/Transition Costs; Regulatory Asset Amortization; Performance Based Regulation
The Empire District Electric Company	ER-97-82	Policy
Missouri Gas Energy	GR-96-285	Riders; Savings Sharing
St. Louis County Water	WR-96-263	Future Plant
Union Electric Company	EM-96-149	Merger Savings; Transmission Policy
St. Louis County Water	WR-95-145	Policy
Western Resources & Southern Union Company	GM-94-40	Regulatory Asset Transfer
Generic Electric	EO-93-218	Preapproval
Generic Telephone	TO-92-306	Revenue Neutrality; Accounting Classification
Missouri Public Service	EO-91-358 and EO-91-360	Accounting Authority Order
Missouri-American Water Company	WR-91-211	True-up; Known and Measurable
Western Resources	GR-90-40 and GR-91-149	Take-Or-Pay Costs

**CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER**

Cases prior to 1990 include:

<u>COMPANY NAME</u>	<u>CASE NUMBER</u>
Kansas City Power and Light Company	ER-82-66
Kansas City Power and Light Company	HR-82-67
Southwestern Bell Telephone Company	TR-82-199
Missouri Public Service Company	ER-83-40
Kansas City Power and Light Company	ER-83-49
Southwestern Bell Telephone Company	TR-83-253
Kansas City Power and Light Company	EO-84-4
Kansas City Power and Light Company	ER-85-128 & EO-85-185
KPL Gas Service Company	GR-86-76
Kansas City Power and Light Company	HO-86-139
Southwestern Bell Telephone Company	TC-89-14